
STATUTORY INSTRUMENTS

2004 No. 2201

The Finance Act 2002, Schedule 26,
Parts 2 and 9 (Amendment) Order 2004

PART 2

Amendment of Part 2 of Schedule 26 to the Finance Act 2002

12. At the end of paragraph 11 add—

“(7) Where the underlying subject matter of a relevant contract consists of or includes income from any of the following—

- (a) land (wherever situated),
- (b) shares in a company,
- (c) rights of a unit holder under a unit trust scheme,

the underlying subject matter shall not be treated, by reason only of that income, as being land or such shares or rights (as the case may be).”.